

## Internal Revenue Service, Treasury

## § 41.6156-1

business or legal residence of the person.

(2) *Corporations.* Returns of corporations that are filed by hand carrying must be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the principal place of business or principal office or agency of the corporation.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000, as amended by T.D. 9156, 69 FR 55746, Sept. 16, 2004]

### § 41.6101-1 Period covered by returns.

Each return is for a taxable period as defined in section 4482.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

### § 41.6107-1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.

(a) *In general.* A person who is a signing tax return preparer of any return or claim for refund of excise tax under section 4481 shall furnish a completed copy of the return or claim for refund to the taxpayer and retain a completed copy or record in the manner stated in § 1.6107-1 of this chapter.

(b) *Effective/applicability date.* This section is applicable for returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008]

### § 41.6109-1 Identifying numbers.

Every person required under § 41.6011(a)-1 to make a return must provide the identifying number required by the instructions to the form on which the return is made.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

### § 41.6109-2 Tax return preparers furnishing identifying numbers for returns or claims for refund filed after December 31, 2008.

(a) *In general.* Each excise tax return or claim for refund under section 4481 prepared by one or more signing tax return preparers must include the identifying number of the preparer required by § 1.6695-1(b) of this chapter to sign the return or claim for refund in the manner stated in § 1.6109-2 of this chapter.

(b) *Effective/applicability date.* This section is applicable for returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008]

### § 41.6151(a)-1 Time and place for paying tax.

The tax must be paid at the time prescribed in § 41.6071(a)-1 for filing the return and at the place prescribed in § 41.6091-1 for filing the return.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

### § 41.6156-1 Installment payments of tax on use of highway motor vehicle.

(a) *Privilege to pay tax in installments.* Except as provided in paragraph (f) of this section, the liability shown on each return on Form 2290 may be paid in equal installments, rather than by a single payment if the return is timely filed and the person filing the return elects in the return, in accordance with the instructions contained therein, to pay the tax in installments. For the tax liabilities of the parties to a transfer, where a vehicle has been transferred during the taxable period and there has been an election to pay tax in installments, see § 41.4481-2.

(b) *Dates for paying installments.* In the case of any tax payable in installments by reason of the election described in paragraph (a) of this section, the installments must be paid in accordance with the following table:

If the liability was incurred in—	1st installment is due on or before the last day of—	2d installment is due on or before the last day of—	3d installment is due on or before the last day of—	4th installment is due on or before the last day of—
July .....	Aug .....	Dec .....	Mar .....	June
Aug .....	Sept .....	.....do .....	.....do .....	Do.
Sept .....	Oct .....	.....do .....	.....do .....	Do.
Oct .....	Nov .....	Mar .....	June.	
Nov .....	Dec .....	.....do .....	.....do.	
Dec .....	Jan .....	.....do .....	.....do.	
Jan .....	Feb .....	June.		
Feb .....	Mar .....	.....do.		
Mar .....	Apr .....	.....do.		

(c) *Proration of additional tax to installments.* If an election has been made under paragraph (a) of this section to pay the tax imposed by section 4481 in installments, and additional tax is assessed on a return for such tax before the date prescribed for payment of the